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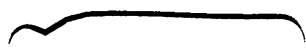
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A REPLY

TO

MR. MONTGOMERY MARTIN'S

"IRELAND BEFORE AND AFTER THE UNION
WITH GREAT BRITAIN;"

BEING A SERIES OF ARTICLES TAKEN FROM

THE DUBLIN WEEKLY REGISTER,

EDITED BY

M. STAUNTON, Esq.

AND ORDERED TO BE RE-PUBLISHED BY THE LOYAL NATIONAL
REPEAL ASSOCIATION OF IRELAND.

DUBLIN :

JOHN BROWNE, 36, NASSAU-STREET.

MDCCCXLIV.

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A REPLY,

& c.

ARTICLE I.

TEN years ago, Montgomery Martin undertook to write down the Repeal agitation, and a tissue of sophistry and misstatement which he put together on the subject was widely circulated under Treasury patronage. That the Treasury had a finger in the pie is proved by a fact which has lately, and we may add unexpectedly, come to light; for we have it from the lips of Mr. John Augustus O'Neill, that when he applied to Lord Stanley for his reasons for resisting the Repeal of the Union, a pamphlet of Montgomery Martin was sent to him, as containing those demonstrative proofs which left nothing to be said on the question. The only important consideration connected with the matter is, that Lord Stanley must have attached importance to the goodly work, and that it was looked upon by Mr. O'Neill himself as urging reasons of a very conclusive kind, why he should not join the Repeal ranks in 1833. Mr. O'Neill has lived to be released from his delusions on the subject, and we need only refer to the temporary convictions of a gentleman of his undoubted intelligence to show, that Montgomery Martin is a political deluder. Yet we find him at his old avocation—labouring away manifestly in the Treasury sunshine—and few can tell how many well-meaning people he may again, by a more profuse expenditure of the public money, be able to cajole into the belief,

that Ireland has nothing to complain of but the wrongs she suffers from her demagogues.*

The production now claiming attention is entitled, "Ireland before and after the Union with Great Britain." It is to be extended to "seven parts," one of which is, we observe, to show that Ireland has, after all, but a poor soil, and a "small quantity of good land;" and another to prove, that Irish taxation has been *reduced* since 1800! We shall not be prevented, even by Mr. Martin's absurdities, gross as they are, from examining in some detail, each "part" as it may reach us. In the meantime we shall re-

* At a meeting of the Repeal Association, held at the Conciliation Hall on Monday, 11th of December, Mr. Staunton observed as follows:—"To many of you Mr. Martin may be only known as the avowed editor of a Repeal paper, which was once upon a time to be started in London, under the auspices of the Liberator. I am not quite certain whether it was to be a Repealer, but I know it was to be red-hot Irish."

Mr. John O'Connell, in reference to this matter, observed—"Mr. Staunton referred to Mr. Montgomery Martin, and he is almost too small game to be noticed. He said that he heard something of Mr. Martin having formerly tried to set up a Liberal paper. Now the fact is, that instead of endeavouring to set up a Liberal paper, he did set it up, and it was a Repeal paper, and called *The Repealer*. When he came to London, he resolved to try his hand with that, and he addressed himself to my father for his assistance. Mr. Martin was warned by my father that there was such an adverse feeling to the cause in England, that they would not listen to any thing at all on the subject, but treated their claims and demands in a most high-handed way, and would not enter upon any argument on the subject; that, therefore, he could not hope to have any readers but the Irish in England, and that the support they could give him would not enable him to meet the vast expense of a newspaper in London. However, he persevered, and obtained subscriptions from my father and many others, and the paper appeared for two or three weeks (hear, hear). It was a most out-and-out Repeal journal, and my father was scarcely half so great a Repealer as Mr. Montgomery Martin appeared to be by his paper. The attempt failed, and the moment it failed Mr. Martin put the helm down, about ship, and, as he could not go on with the Repeal, he went on the other tack, and joined the anti-Repealers (laughter). And this is the gentleman that is hired by government. I do not mean to use the word in an invidious sense, but the government appear to be glad to have him, when they are giving circulation to his statements. We must meet those statements, and take the upsetting statement of Mr. Staunton, and take care that it be circulated throughout the country. I need not go into those statements, because Mr. Staunton has ably discussed them; but, notwithstanding all that Mr. Staunton has said, not a word of it will appear in the English newspapers, or get publicity in England, because they want to keep the English mind in the dark as to the effects of the Union on us. They will give publicity to any fallacy or lie that is advanced, bearing against Ireland and the cause of Ireland, but they will not allow a single fact or figure to appear in their papers that can make the people of England acquainted with the real state of our case."

produce some observations which we formerly published on the work of 1833, as there is too much reason to believe that it still serves for a cabinet authority and guide on the most important question that can now engage attention in Great Britain or Ireland :

A pamphlet has recently appeared, purporting to have been written by a Mr. Montgomery Martin, entitled, "Ireland as it was—is—and ought to be." This publication has been circulated through the Post-office by members of the government, and it has been recommended to the special attention of members of Parliament by the *Times* newspaper. A more absurd or illiterate farrago has never issued from the press of any country. What is the object of its first chapter? To show, not that Ireland has *not* retrograded since 1800, but that she was in a state of rapid decay between 1782 and that period! This attempts a little too much for Lord Grey's reputation, for the noble earl ought to have known what he was speaking about when he discussed the Union, in 1800; and no small portion of his eloquence was employed to show that Ireland, since 1782, advanced more rapidly even than Scotland, whose case was so repeatedly referred to at that period. But had Lord Grey facts to sustain his eloquence on this important point? It is easy to show that the noble Premier had many more than appear to be dreamt of in Mr. Martin's philosophy. The following is an extract from a speech spoken by Mr. Foster, in April, 1799:—

"Has Scotland (asked Mr. Foster) advanced in prosperity since the Union as much as Ireland? Mr. Dundas, her great advocate, states the progress of her linen manufacture, to show her increase of prosperity: it was one million of yards in 1706, and in 1796 twenty-three millions. How does the linen manufacture of Ireland stand the comparison?

	Yards.	Value.
" Its export was in 1706.....	530,838.....	£22,750
1783.....	16,039,705.....	1,069,313
1796.....	46,705,319.....	3,113,687

"that is, 83 times greater as to quantity, and 137 times greater as to value, in 1796 than in 1706; and thus, that manufacture which is the staple of both kingdoms, and which Mr. Dundas very properly brought forward to rest his arguments on, rose from 1 to 88 in Ireland—in separate and ununited Ireland—under the nurture and protection of Ireland's Parliament; while, during the same period, it rose in united Scotland, without a resident Parliament, from 1 to 23 only. Has Mr. Dundas any more arguments to produce?

"Why don't Mr. Pitt and Mr. Dundas rely on the increased population of Scotland, as well as on its trade?—it was one million at the Union, and Mr. Pitt says it is a million and a half now. If a population be a desirable object, if it be riches to a state, and the means of increasing the empire's strength, Ireland has increased three-fold without a Union, and Scotland only one-half with it.

"Why don't he refer to their agriculture, which is peculiarly applicable to the question, because the rise began in Ireland with the constitution of 1782, which the minister now wants to annihilate? It has risen since that period to the full value of a million yearly, including the decrease, or rather stoppage, of import, the immense accession of home demand, and the increasing export, even so much as to supply largely, every year, this affluent kingdom, whose prosperity we are desirous to imitate, and who cannot maintain itself.

"If Ireland then stands the comparison with United Scotland, let us try how she stands with United Britain :—

		VALUE.
" The exports of Ireland were in 1706	...	£548,318
" " " 1783	...	2,935,067
" " " 1796	...	5,064,834
The exports from Great Britain in 1706	...	6,512,086
" " " 1783	...	6,969,089
" " " 1796	...	27,621,843

"In Ireland the exports rose nearly from one to ten; and in Britain, from the year after the Union, which I have chosen for a fair comparison, as it includes the Scotch trade, from one to three and a fraction. The Irish is almost ten times as much as it was in 1706; the British not four times."

More need not be offered to the public on Mr. Martin's attempt to prove that Ireland had been in a declining state subsequently to 1782.

Chapter the second is intended to exhibit progression since the Union. Its most prominent feature is a tonnage table, the compilation of which proves the reliance that may be placed on this patronised publication, not on matters of induction merely, but of fact.

Mr. Moreau has introduced a tonnage table in his elaborate work on Ireland, page 20. This table shows that the tonnage in some of the Irish ports has advanced since 1791, and in others declined. Now, Mr. Martin carefully selects the name of a town where there has been an advance, but omits a town where there has been a decline. He not only does this, but falsifies Moreau in some remarkable instances, especially that of Cork, of whose tonnage that author has given the following account in the periods alluded to :—

		Tons.				Tons.
1791	...	9,704	1824	...	...	4,722
1792	..	9,805	1825	..	...	5,425
1793	...	9,653	1826	...	...	7,954
Total		29,162	Total		..	18,101

This is one of the ports in which Mr. Martin asserts there has been an increase, and he does this on the alleged authority of Moreau! In Waterford, Larne, and Limerick, the average tonnage has been rather stationary, and these ports Mr. Martin puts into his table of increase, making Larne and Limerick afterwards a part of a list of places in which 'tonnage has more than doubled!' In Londonderry there has been on an average of years a decrease, and yet it is one of the towns introduced in Mr. Martin's table of increase. The same may be said of Sligo; and the following ports have no place at all in the table, there having been in them a decrease :—

Coleraine	Newport
Galway	Dundalk
Killibegs	Wicklow
Youghal	

In all these places there has been a decrease. In Galway it has been from 2,286 tons to 578; in Newport, from 727 tons to 85; in Coleraine, from 569 tons to 111; in Killibegs, from 2,052 to 436; and in Youghal, from 5,226 to 417; and yet Mr. Martin does not hesitate to assert, that 'almost every outport has doubled its tonnage—Limerick, Newry, Wexford, Londonderry, &c.; 'in fact,' adds Mr. Martin emphatically, 'on every point of the Irish coast.'

That tonnage has on the whole increased in Ireland cannot be denied; but as some ships in ballast are included in the tables of ~~its amount~~, and as there is no distinction between such commodities as live cattle and coals

and the most valuable merchandise, there is no criterion of progress under this head which can be relied upon. Judging from tonnage tables, Newcastle is a more important place than Liverpool.* It is to be presumed that steam-packets moving in and out at stated periods, with "goods and passengers," and not waiting on many occasions for quarter cargoes, are included in the tonnage lists. If so, these lists may exhibit a very flattering representation of trade, with a very small profit to the merchant.

Mr. Martin states that the population of Dublin was 110,437 in 1813. It must, then, have very rapidly decreased, though he imagines the reverse; for 25 years before that period it was 182,370. He reckons the number of persons whom the managers of the Mendicity Institution are able to provide for as the *whole* of the paupers of Dublin. He compares the Post-office revenue in 1800 with its amount in 1829, without giving us a notion of the rate of the Post-office tax in the two periods, or the great saving that has lately been made in the collection of this particular impost. He shows an increase in the consumption of the newspaper stamps, but this would not satisfy him without making out a case as to advertisement duty. "The stamp duty on advertisements has (he says) increased in a *greater proportion* than the number of newspapers. In some years it doubled itself." Now, on the very last year it amounted to only 15,672l., though it was 20,475l. in 1815.

However, his work has one demonstration, as it is regarded by its author, that Ireland has progressed more rapidly than England, and it is given as an answer to a statement before the National Council. It is a table in which the quantities of certain taxed articles that each Englishman was able to enjoy at certain periods, are set forth. To enable us to compare this with the state of things in Ireland, a corresponding table should have been given for the latter country; but Mr. Martin thinks his demonstration is good without a help of that description. Now, we shall give some of his figures (omitting rum and brandy, the consumption of which has fallen to a few thousand gallons in Ireland), and we shall annex to them some of our own, taking for our guide the quantities given in Mr. Spring Rice's compilation of 1830:—

AVERAGE CONSUMPTION PER HEAD OF SEVERAL ARTICLES
IN GREAT BRITAIN.

YEAR.	SUGAR.	WINE.	TOBACCO.	TEA.
	lbs. oz.	pints. oz.	oz. drs.	oz.
1801	28 4	4 6	16 12	24
1831	21 2	3 4	14 8	26
CORRESPONDING TABLE FOR IRELAND.				
YEAR.	SUGAR.	WINE.	TOBACCO.	TEA.
	lbs. oz.	pints oz.	oz. drs.	oz.
1800	9 0	1 3	18 0	10
1827	4 8	1 2	7 0	7

* According to a table of tonnage published in the Scotsman in 1832, the tonnage of Newcastle was 215,784, while that of Liverpool was only 158,566.

ARTICLE II.

Mr. Martin did not think he could do the work of the Treasury satisfactorily without slandering the ancient Irish. Previous to the landing of Henry the Second, their country, he says, was "an Alcedema—a horrible field of blood." They had no laws, no government, no institutions—even no *Church* but what they held in subordination to that of their English neighbours. We thought it was universally admitted that the episcopal succession was unbroken from the days of St. Patrick—and there are some dreamers who would fain persuade themselves that there was an Apostolic Church in Ireland, independent of Rome itself—of which church, they say, that now "by law established" is the legitimate successor—though it is just as true as that St. Patrick existed, that he said mass, and taught the doctrine of auricular confession, purgatory, the invocation of saints, and even the celibacy of the clergy—though there is reason to believe that in his time it did not extend to the lower ranks of the ecclesiastical body. Mr. Martin, however, has made the discovery that "the Irish prelates had received their consecration from Canterbury."* He says that "in the 8th, 9th, and 10th centuries, Ireland rapidly declined." It is to be inferred, then, that her condition was somewhat tolerable in preceding centuries, and the fact is attested by the Rev. Wm. Phelan, D.D., formerly Fellow of Trinity College, for he states in his introduction to his "History of the Policy of the Church of Rome," that "there is good reason to believe that in the sixth, seventh, and eighth centuries, the Irish were possessed of a respectable share of those benefits which result from industry, laws, and literature, with, perhaps, as much tranquillity, public and private, as was enjoyed by Greece at its most brilliant period." Mr. Martin is of opinion, that "most of the abbeys and monasteries were founded in the 5th and 6th centuries." If he be correct, we have evidence in this fact alone of the existence of a very early

* According to Bede, the early Saxons were converted by the Irish, and "THE IRISH BISHOPS PRESIDED OVER THEM."—*O'Halloran*.

civilization in Ireland. One thing, at all events, is certain—that Ireland was better known to the ancient world, and held of greater importance in its eyes, than Britain; and that a British monarch founded pretensions to rank upon its sovereignty, which would not be conceded to him as King of England alone.* While Britain was the prey of invaders of all sorts, the shores of Ireland remained for many hundred years unpolluted by the footstep of a hostile stranger. In 684, a King of Northumberland ravaged the country—"a harmless nation," according to Bede, "which had been always most friendly to the English;" but 600 years before that time, an Irish king made an expedition to Britain to aid his ancient allies, the Picts, in their heroic stand against the legions of Rome; and it is very remarkable that, long as the Romans remained masters of Britain, they never attempted to possess themselves of Ireland.† We are told by Mr. Martin, that "a charter of King Edgar, dated in 964, recites that he conquered Ireland." That monarch had far less ground for the boast than Nial of the Nine Hostages had, in 396, when he invaded England, and returned with a prodigious mass of plunder. "*Conquering*" was most commonly an easy achievement in those days—and it was little to be bragged of at any side, or under the best circumstances. More honourable was the undisputed renown which Ireland won for piety, learning, and hospitality, than all the fame which it was in the power of arms to confer, wherever they had wrought their greatest prodigies.

* At the Council of Constance in 1417, on account of some disputes between the French and English nations, these last were refused the liberty of voting as a nation: the canonists declaring that they were but a province, connected with the nation of Germany, as they were not governed by their own princes, but had submitted to German allies, who were themselves tributary to the empire. The English advocates alleged, in their answer, "that learned doctors, in their division of Christendom, have ranked England as a nation;" but this was not allowed. At length they urged, "that it is evident, from Albertus Magnus and Barthol. de Glanville, that the world was divided into three parts, Europe, Asia, and Africa. Europe was distributed into four empires—the Roman, the Constantinopolitan, Irish, and Spanish. The King of England, therefore, as monarch of Ireland, is amongst the most eminent and most ancient of the kings of Europe; and, in consequence of this plea, England was declared a fifth nation in the council.

† "*The People's History of Ireland*," an able and honest work, now coming out in monthly numbers, and which we strongly recommend to the public. It is published by William Strange, Paternoster-row, London; Heywood, Manchester; and Mann, Leeds.

As to these centuries in which Ireland so "rapidly declined," there were periods in which she only shared the fate of her neighbours. The Northmen scourged the English as they did the Irish, and they were finally driven from England not by the English themselves, but the conquering Normans, while to Irish valour alone was due the entire merit of the overthrow of the tyranny of these ruthless freebooters in Ireland. The condition of the Irish was at no period worse than that of the English at the Norman invasion. Southey, in his *Book of the Church*, says:—

"Such was the general depravity, that the Norman conquest, if considered in its immediate evils, may appear as much a dispensation of Divine justice upon an abandoned people, as it proved to be of mercy in its results. Even the forms of Christianity were in danger of being lost through the criminal ignorance of the clergy, who could scarcely stammer out a service which they did not understand; one who had any knowledge of the Latin grammar would be regarded as a prodigy of learning. A horrid tyranny was exercised over the peasants; the lords, for the sake of supplying their own prodigal excesses, seized their goods, and sold their persons to foreign slave-dealers. Girls were kidnapped for this abominable traffic; and it was common for these petty tyrants to sell their female vassals for prostitution at home, or to foreign traders, even though they were pregnant by themselves. When such actions were so frequent as to become a national reproach, no heavier afflictions could fall upon the nation than its offences deserved."

The "History of the Middle and Working Classes" contains the following description of the general condition of society in England at the same period:—

"Two-thirds of the people were either absolute slaves, or in an intermediate state of bondage to the remaining third. They might be put in bonds and whipped; they might be branded; and on one occasion are spoken of as if actually yoked: 'Let every man know his team of men, of horses, and oxen.' Cattle and slaves formed, in truth, the 'live money' of the Anglo-Saxons, and were the medium of exchange by which the value of commodities was measured.

"The predominant crimes of the age were of an atrocious character, assassinations, female violations, the plundering of whole towns and districts, and barefaced perjuries were offences of ordinary occurrence by persons of condition. The punishment of delinquents was either shockingly cruel, or strangely inconsistent with modern notions of penal justice. The horrible torture of burning out the eyes was not only inflicted for delinquency, but sometimes merely to incapacitate a rival. Although theft to the amount of twelvpence was a capital offence, yet the taking away life might be commuted for a pecuniary penalty. This was the *were*, and varied with the rank of the sufferer; for the murder of the King the penalty was 30,000 thrymsas (three Saxon pence each); for a prince, one-half; for an alderman, or earl, and a bishop, 8,000; for a thane, 2,000; and for a ceorl (churl; supposed by some writers to have been a slave), 860. If the legal value of human life were made to vary, it is no wonder that personal estimation varied in the same way; thus the oath of a twelve-hyndman was

equal to the oath of six corols. Besides the *were*, a security was afforded to the peace and safety of the house, called *mund*; and this, like the *were*, varied in amount with the rank of the party.

The state of English society was not much improved even at the time of Henry II.

“Let us just glance, for a moment, at the condition of England at this period. But a short time had elapsed since the Norman conquest, when the country had been overrun and plundered by the armies of William of Normandy, who had routed the Saxon monarch and chiefs, divided their lands among his followers, and made slaves of the great body of the Saxon people. That the iron was yet burning in their souls, was obvious enough from the frequent insurrections and rebellions of the people which took place at this period. The land was held possession of by mere physical force; the barons, with their vassals, free tenants, and socmen, holding in stern thrall the original Saxon inhabitants of the soil. The latter were excluded from all civil rights; they could possess no kind of property; they had not a right even to their own wives, the *droits de seigneur* intervening; they themselves were bought and sold with the soil, and were considered as mere chattels and regular articles of commerce. Giraldus states that the number of them exported to Ireland for sale, even in the reign of Henry II., was so great that the market was absolutely overstocked; and from William I. to the reign of John, there was scarcely a cottage in Scotland but possessed an English slave. The condition of the country was meanwhile wretched. An old writer, speaking of the transactions during the reign of Stephen, who immediately preceded Henry II., says, ‘The nobles burnt all the towns: thou mightest go a whole day’s journey and not find a man sitting in a town, nor an acre of land tilled. Wretched men starved of hunger; to till the ground was to plough the sands of the sea.’”—*People’s History of Ireland*, p. 8.

Mr. Martin did not, we presume, imagine that these things could be told of the Anglo-Saxons, when he was selecting his illustrations of the fallen state of Ireland from Sir John Davis, and laying such extraordinary emphasis on the fact, that according to an undoubtedly barbarous law of the Irish, the punishment of murder could be commuted into a fine called an *eirick*.

If we would have a specimen of Mr. Martin’s general pretensions as a writer,—his chronology, logic, ethics, style, and all,—in one extract, probably it would be found in the following passages:—

The crime which Henry was invited over to Ireland to redress—the want of almost the commonest architectural structures for the people—the deep degradation to which the mass of the populace were subjected, as also the very trifling number of inhabitants which the whole island contained—all demonstrate that Ireland could not even then be considered as ranking among the kingdoms of the earth. Yet this is the only period which can be named as a confirmatory proof that Ireland ought again to become a kingdom as before. Henry immediately began the task of incorporating the two islands. He wisely saw that nature had placed them in juxtaposition to be a support to each other, and that such a measure would be best &c.

cured by giving to his Irish subjects the same constitution as England. Accordingly, when the Danes were expelled, the districts were divided into counties or shires; courts of justice were erected in Dublin (viz. Chancery, King's Bench, and Exchequer), and the Irish in the vicinity of Dublin soon sued for English laws as a boon: thus virtually acknowledging the benefit they derived from them. But Henry II., although he assembled a sort of Parliament in Dublin, to aid his efforts for the tranquillization and prosperity of the country, did not erect Ireland into a separate kingdom; he merely took the title of Lord of all Ireland, a title which the Pope confirmed, and which Henry sent his son John to fill during his absence in England; while it must be borne in mind, that the assumption by Henry VIII. of the style of "King of England, France, and Ireland," was attended by no change of circumstances in the latter country, the word King being substituted for Lord, which the Pope had conferred, and which Henry VIII. renounced, while throwing off all allegiance to the Pope, on assuming the supremacy of the church. It is, therefore, idle to assert the right of Ireland to be restored to her former state as a kingdom.

"*The crime Henry was invited over to redress.*"—It was adultery. Henry's task in its regard was to protect the perpetrator, and doing this, was what Mr. Martin calls *redressing a crime*!

"*The want of architectural structures.*"—It was a want that existed less, perhaps, in Ireland, in remote times, than any other part of Europe, with one exception. Mr. Martin has just stated that 'most of the abbeyes and monasteries were founded in the fifth and sixth centuries.' Even the tenth century was fast approaching, before Alfred commenced the building of stone and brick structures in England, but it is alleged that "his example was not followed by his nobles until many centuries after."

"*Henry immediately began the task of incorporating the two islands.*"—He did no such thing. He held what has been considered a parliament at Cashel, and made some regulations regarding church affairs. In a few months he returned to England, and left it to his youngest son, whom he created *King of Ireland*, (though Mr. Martin thinks there never was a personage of that title) to manage affairs in Ireland.

"*When the Danes were expelled, the districts were divided, courts of justice erected, &c.*"—All this was done by Henry the Second, according to Mr. Martin! As to the expulsion of the Danes, it occurred 100 years before Henry was born, and we suspect that the districts were divided and the courts erected, some twenty years after his death, by King John.

If any Irish "in the vicinity of Dublin," asked for English laws, they did that which their countrymen were for

"400 and odd years" vainly doing, according to Sir John Davis. The Irish in the neighbourhood of Dublin could not, however, acknowledge the benefit they absolutely *derived* from laws which they were merely *swing* for.

Henry the Second took, it seems, merely the title of "Lord of Ireland," which he sent his son John to "fill;"—that is, he sent him to *fill* the TITLE of "Lord." Well, if that be true, what does it prove? That the repealers cannot claim a restoration of Ireland to the state of a kingdom. But we have shown that they had a King John, and a *separate* king of that name. Henry's intention was that his son Richard should succeed him in England, and that John should have Ireland as a distinct inheritance for himself. But suppose John was never a king, was not the eighth Henry a king? and was not George the Third a king? and did not the latter declare, and his parliament of England, as well as Ireland, enact, that "none but the *King*, Lords, and Commons of *Ireland* had a right to make laws for Ireland?" Supposing further, that we had never, to this hour, heard of any but a "*Lord*" of Ireland, and that we never had a parliament, what is there in British laws to interdict our asking for government by a British King and a resident parliament, and using all constitutional means to render our suit to that end effectual?

We beg of the reader again to run over the sample we have given of Mr. Martin's work, even in point of grammar, and reflect for a moment on the capabilities of the scribe whom ministers of the crown take to be an authority on the great question under consideration.

Mr. Martin proceeds to show "the nature of that anomalous community denominated the Irish parliament." Of an entire string of statements, there is not one which is not either unimportant or untrue. The object is to show that the Irish parliament had not the real attributes of a legislative assembly. To tell us that the early parliaments were held sometimes in one place, and other times at another, proves nothing, for the same is to be said of the English parliament. To show that there were long parliaments, and what may be called intermittent parliaments, and parliaments during life, and parliaments in which little was done, is only to exhibit a parallel history to that of St. Stephen's chapel. The transactions of the early parliaments of Ireland are buried in much obscurity, and this was the case

with regard to the English parliaments. Of the Wittenagemote of the Anglo-Saxons less is known than of the councils of Tara, and the latter were nearly ended before the former began. There was no such approach to representative government in England for many ages after the Christian era as the triennial convention at Tara, which had its commencement long before that era. That England made many successful exertions to enslave and paralyse the Irish parliament is but too true. Poyning's law was one of these efforts, but the law itself is evidence that the Irish parliament had previously to its enactment claimed and exercised independence. There is a prerogative of a House of Commons, which is specially noted by Mr. Martin as having never been possessed by the Irish assembly which bore that name, "since the landing of Henry the Second." This is the power of "checking the Crown in pecuniary matters." We thought that a memorable case, proving the exercise of such a prerogative, could be pointed out by a reference to the decision of the Irish House of Commons in 1753. There was then a surplus in the Treasury, which the representatives of the people claimed the privilege of appropriating without the consent of the Crown. There was a great parliamentary struggle on the occasion, and the Commons at length triumphed by a majority of five voices. What does Mr. Martin do with this fact? We should be astonished—if anything from him could astonish us—at finding that he states it had no existence at all except in the imagination of our historians! He positively alleges that the claim was made, that there was a great ferment, but that all ended "*by the Irish House of Commons conceding to the Crown the contested claim.*" There was, in point of fact, a victory won by the Irish patriots. There were the most extravagant rejoicings among the people on the occasion, while the Crown took its revenge by dismissing some of its servants, who were charged with siding with its opponents. This was a second instance, in which a similar claim was resisted by the Irish parliament, the first having been in 1749, and yet Mr. Martin's representation is, that the Crown demanded, and actually asserted its pretended rights! Indeed, the Irish parliament showed a disposition to defend its prerogatives on matters of this essential and all-important character on many occasions. Mr. Wakefield observes, that "notwithstanding the servile state in which the Irish legislature

was held, it seems to have preserved its independence in taxation. No British parliament, it appears, ever assumed, or even claimed, the right of imposing taxes on that country ; and several instances are recorded in which it manifested its jealousy on this point, with a spirit worthy of the national character. In 1690, the Commons of Ireland rejected a Money Bill because it had not originated in their House. In 1709, a Money Bill was returned from England with alterations, and on this account it was rejected by the Commons. A similar circumstance took place in 1768."

However, it is beyond question that the Irish parliament had been, in many things, enslaved by the British, and were it otherwise, there would have been no pretext for the occurrences of 1782. It was not without full cause and justification, that the right of entirely independent legislation was then demanded and asserted, for the "*King, Lords, and Commons of Ireland.*"

ARTICLE III.

Nothing will stop Mr. Martin as to *assertion*. He goes out of his way for the mere pleasure of making an averment contrary to all belief and likelihood. His main purpose is to show that the Union has served Ireland. It contributes nothing to this object to say, or insinuate, that the Volunteers originated in an indulgence freely accorded by Britain to Ireland, but he makes the allegation nevertheless with customary recklessness. "*By the permission of England,*" he says, "50,000 men instantly sprang into activity."

Of course he vehemently denies the accusation that the Government of 1798 suffered the rebellion to "explode," though it came out in the evidence taken before the Irish House of Lords, that they were apprised of every transaction of the prolonged conspiracy by which it was preceded, without making one attempt to interrupt its proceedings. The "explosion" occurred at any rate, and it was not obstructed by one precautionary act. It is not now, for the first time, suspected that there must have been a motive

for this extraordinary forbearance, for it was a part of the business of Canning to defend his patron, Pitt, in Pitt's own presence, from the charge of having fostered the rebellion, the more easily to effect his object of forcing the Union on the Irish people. While Canning was engaged at this work in one House of Parliament, Plunket was vehemently accusing the government in another, of "fomenting the embers of a lingering rebellion—hallooing the Protestant against the Catholic, and the Catholic against the Protestant—artfully keeping alive domestic dissensions for the purposes of subjugation." Mr. Martin, however, alleges not only that the imputation thrown upon the government was unfounded, but that it was "unsupported by a *shadow of proof*," and "directly negatived by *hundreds of facts*."

Lord Melbourne, some three or four sessions ago, quietly remarked, in answer to an observation as to the means by which a certain object of Canadian policy was accomplished, that it suggested a course of inquiry which would not be found convenient on all occasions:—"Will the noble lord," said he, "tell us that it would be prudent or desirable now to scrutinize very closely the means by which the Legislative Union between Great Britain and Ireland was brought about?" Some of these means are sketched in the words of Plunket, just quoted; others were thus described in the English House of Commons, by Charles, now Lord Grey:—

"If the parliament of Ireland was left to itself untempted, unawed, unintimidated, it would, without hesitation, have rejected the resolutions. There are 300 members in all, and 120 of these strenuously opposed the measure, amongst whom were two-thirds of the county members, the representatives of the city of Dublin, and almost all the towns which it is proposed shall send members to the Imperial parliament; 162 voted in favour of the Union; of those 116 were placemen, some of them were English generals on the staff, without a foot of ground in Ireland, and completely dependent upon government. Let us reflect upon the acts which have been used since last sessions of the Irish parliament, to pack a majority in the House of Commons. All persons holding offices under government, even the most intimate friends of the minister, if they hesitated to vote as directed, were stript of all their employments. Even this step was found ineffectual, and other arts were had recourse to, which, though I cannot name in this place, all will easily conjecture. A bill, framed for preserving the purity of parliament, was likewise abused, and no less than sixty-three seats were vacated by their holders having received nominal offices."

Charles Kendal Bushe bore his attestation to the practices of the time, by saying that

"The basest corruption and artifice were exerted to promote it;—that all the worst passions of the human heart were entered into the service—and all the most depraved ingenuity of the human intellect was tortured to devise new contrivances of fraud."

With what unanimity Ireland recorded her execration of a Legislative Union, Lord Grey depicted in the following words:—

Twenty-seven counties have petitioned against the measure (the Union). The petition from the county of Down is signed by upwards of 17,000 respectable independent men, and all the others are in a similar proportion. Dublin petitioned under the great seal of the city, and each of the Corporations in it followed the example. Drogheda petitioned against the Union, and almost every other town in the kingdom in like manner testified its disapprobation. Those in favour of the measure, possessing great influence in the country, obtained a few counter-petitions; yet, though the petition from the county Down was signed by 17,000, the counter-petition was signed only by 415. Though there were 707,000 who had signed petitions against the measure, the total number of those who declared themselves in favour of it did not exceed 3,000, and many even of these only prayed that the measure might be discussed. If the facts I state are true—and I challenge any man to falsify them—could a nation in more direct terms express its disapprobation of a political measure than Ireland has of a Legislative Union with Great Britain? In fact, the nation is nearly unanimous, and this great majority is composed not of fanatics, bigots, or Jacobins, but of the most respectable of every class in the community.

There is not a human being in or out of Ireland who doubts that this is a very subdued history of the actual occurrences, and there is just *one* person bold enough to deny its accuracy, and affect to give us an entirely new representation of the transactions of 1799 and 1800, and that person is Mr. Montgomery Martin. He says that "barely one-half of the Irish Commoners were averse to the Union,"—insinuating, of course, that the country itself was equally divided on the subject. He says, "a large majority of the property and rank, as represented in the Irish House of Lords, were in its favour." He says it was the recommendation of Mr. Pitt that the measure should be temperately, dispassionately, and deliberately considered and discussed, and that "*his advice being taken*," the ultimate decision was, in point of fact, a triumph of reason, and a sound sense of mutual interests! This, we believe, will give the reader enough of Mr. Martin's history. Let us now have some samples of his statistics.

In a note to page 7 he makes a statement with regard to 1793, (for what precise purpose does not seem very obvious) that "the amount of revenue for *two* years, clear of all charges, was £925,300." For *one* year it was much

above this amount, as will be seen by the following figures, taken from the Finance Report of 1815 (sess. No. 214), page 17 :—

1792	1,401,881
1793	1,336,491

These are amounts of “net produce applicable to national objects and payments into the exchequer.” The gross produce in the two years was £3,442,000.

In a note to page 30, our author acquaints us that “the whole absentee rental of Ireland does not exceed £2,000,000.” Upon what ground he makes this allegation he does not inform the reader, and the probability is, that he puts down his figures because they express what a competent authority supposed to be the amount of this rental *forty* years ago. Mr. Puget, in his examination before the Exchange Committee, in 1804, was able to state from his knowledge of transactions, through his own house, that the rental was then—or rather in 1803—£2,000,000. He stated that it was on the increase, and every body must know that it was on the increase, if the late Judge Jebb was correct in the supposition, that the removal of the Irish Parliament would be attended with a direct loss to the country of £600,000 a year. That incident had, however, little perceptible effect in 1805, but any person estimating the absentee rental a few years after, would be fully warranted, on Judge Jebb’s authority alone, in taking it at £2,600,000. But to the old absentee drain, and the new drain created by the removal of the parliament, the enormous drain to English mortgagees has been added in latter years. It is on this ground that the belief is now so universally prevalent, that the rental remitted from the country amounts, at least, to between £3,000,000 and £4,000,000. Witnesses before parliamentary committees have often been interrogated on this subject. Amongst others who were thus afforded an opportunity of stating the result of their calculations, was Mr. M’Culloch, and he believes that the drain is £3,500,000. Mr. Ensor takes it to be more, and this on facts ascertained as to particular counties.* That which is certain on the matter is, that

*Mr. Butler Bryan’s estimate is 3,000,000l.; Mr. Ensor’s, 4,000,000l.; and Mr. M’Culloch’s, 3,500,000l. The evidence of Mr. Ensor, before the committee of 1830, on the state of the Irish poor, is the following :—

forty years ago, the most competent person fixed upon the amount of £2,000,000, and was regarded an indisputable authority by the Exchange committee. To suppose that the drain to this day has remained at the same amount is utterly preposterous, and it would seem that it is on this very ground, that Martin has taken a delight in pledging himself that "*the whole* absentee rental *does not* at present exceed £2,000,000."

ARTICLE IV.

Part II. has come out rapidly, and the object with which the whole publication has been undertaken at this time is openly avowed. *The Times* regards the endeavour as most "seasonable." The treasury hack, the *Herald*, with greater explicitness, states that

"The publication at such a juncture as this of so demonstrative a work, is invaluable; it will correct prejudices, remove error, convince the uninformed, strengthen the weak, confirm the wavering, and, above all, *convict the Impostor*. To the *government proceedings it will give great assistance*. It ought to be circulated throughout every town, village, and hamlet in Ireland, and would prove an effective accompaniment to proclamations addressed to police stations. Hitherto the Repeal party has *used* the press of Ireland; it now becomes government to convince, as well as suppress and punish."

Such being the objects expected to be achieved by the present labours of Mr. Montgomery Martin, we proceed to examine his performance in Part II. The task which he has prescribed to himself, is that of shewing that Ireland was in a state of rapid decay *before the Union*—and that she has been progressing with railroad celerity since the

"Can you tell the Committee, what portion of the rental of Ireland is supposed to be spent in other countries?"

"I have made a calculation of that rather particularly, and I should suppose about 4,000,000*l*."

"What proportion do you suppose that to be to the whole?"

"Probably a third or more."

"On what grounds did you form your calculation of the amount of the Irish income spent out of Ireland?"

"By putting down the names of absentees, and their rental, not throughout the whole country, but in some counties. I took two counties, on the credit of the Bishop of Limerick; and, in two counties, he said there was nearly half a million; these were Kerry and Limerick—300,000*l*. in Limerick, and 150,000*l* in Kerry."—THIRD REPORT, p. 481.

Unish. We shall pass over some points to which we intend to return, in order to allow the public to judge of the author and his intentions by one grand illustration. He introduces, in page 45, a table to show that there was a decrease of exports in five years ended 1798, as compared with five preceding years. He does not, of course, hint that the last two or three years were unfavourable to exports. Fearful that some objection might be raised as to the difference between official and real values, he observes that it should be recollected that though official values are now decreasing, they were then increasing.

"To remove cavil, however, on the point, let (he says) attention be directed to the following table, in which quantities, instead of values, are expressed, and then let ANY HONEST MAN say whether the assertion be correct, that Ireland rapidly increased in prosperity during the few years that elapsed from 1782 to 1800, when "England produced the Union because she was becoming jealous of the increasing prosperity of Ireland," because she could not tolerate the rapidly advancing prosperity of Ireland."

Next to this follows a table of fifteen columns, and the result is anticipated by a heading, in which it is declared that "*it shows a decrease on every item of exports.*" The items are the following:—

Wheat,	Rape,	Worsted yarn,
Barley,	Kelp,	Cows and Oxen,
Meal,	Tallow,	Herrings,
Tongues,	Calf skins,	Drapery,
Wool,	Linen yarn,	Colonial merchandize.

We now beg to apprise the reader that we are about to expose a fraud, which we believe to be wholly without parallel except in the former work of the same author. It is quite true that under the "items" selected, decrease is observable. But Mr. Martin's "items" do not contain the *whole* catalogue. They do not include even some of the principal articles. They do not comprise any of the following:—

Aqua Vitæ,	Hides,
Hams,	Hogs,
Bacon and Flitches,	Hogs' Lard,
Beef,	Plain Linen,
Butter,	Coloured Linen,
Candles,	Linen and Cotton mixed,
Copper Ore,	Pork,
Oats,	Soap,
Feathers,	Flaxseed.
Glass,	

Mr. Martin gave his readers *fifteen* columns of figures,

but he omitted *nineteen*, these comprising some of the principal articles, such as the great staple commodity, *linen*. In his list of exports, he absolutely excludes even *LINEN* ! Now he cannot plead negligence, forgetfulness, or inability to find out all the commodities he might be disposed to take into his calculations. All the columns of articles were before him—the *nineteen* as well as the *fifteen*—and his process was simply that of skipping over every amount that would tell against his case ! Is this pardonable, in a writer who boasts of the statistical volumes he has given to the public—who carries in his satchel the testimonials of humbugged statesmen—whose lucubrations have been bestowed by ministers of state upon inquiring politicians, such as Mr. John Augustus O'Neill, as fountains of useful information—and who now comes forth so “seasonably” to “convict the impostor,” and bolster up a government prosecution ?

“*A decrease on every item of export.*”—So proclaims Mr. Martin in the very heading of his fabricated tables. Now, what was the result on the *whole* of the transactions within the years to which he refers ? He takes two periods of seven years each—one from 1785 to 1791, and the other from 1791 to 1798. The following will show the total produce of *all* exports within the time :—

First Period.				Second Period.			
1785	...	2,737,068	...	1792	...	5,321,290	
1786	...	3,957,843	...	1793	...	4,995,406	
1787	...	4,238,333	..	1794	...	4,639,301	
1788	...	4,361,664	...	1795	...	4,704,732	
1789	..	4,103,339	..	1796	...	5,013,283	
1790	...	4,826,360	...	1797	...	4,533,693	
1791	..	4,863,426	...	1798	...	4,316,592	
<hr/>				<hr/>			
30,088,043				33,524,297			
				<hr/>			
				30,088,043			
				<hr/>			
Balance in favour of second period				...	3,436,254		

Would the reader be prepared for any such result as this, when he was first apprised of Mr. Martin's “*decrease on every item* ?” No matter what fluctuations might have occurred in some articles, there was an *increase* on the whole, and it amounted to 3,436,000/.

There is no trick that a small ingenuity could devise, that Mr. Martin has not employed in every instance to deceive his reader. The two periods referred to were most favour-

able for the legerdemain as to “decrease on every item,” and, therefore, they were selected for that reason. Our worthy economist did not venture upon any comparison of *totals* in these periods, because they would show how every one of his items of *decrease* was counterbalanced very decidedly by an amount of increase. However, he thought he could not well omit *some* general table of exports, but instead of going back to 1785 for his figures, he commences at 1790. He should of right have taken 1782 in the first instance, (or rather an average of years preceding it), as the starting point—but why not, in making out his *general* table, begin again at his favourite ’85? We have searched for a motive, and have found it in the fact, that if he went back even to ’85, he would lose some of his fifteen items of decrease. Instead of *fifteen* he would have only *eleven*. Taking, however, 1790 as a commencement, and comparing the next succeeding five years with the five years following them, (including one of rebellion) he is able to give an item of *general* decrease. But his business was, not to contrast 1790 with 1799, but 1782 with 1800. This could best be done by a statement of the transactions of five years preceding both periods, and that honestly made, let us see what case would be left to Mr. Montgomery Martin:—

Irish Exports in 5 years ending 1782.			Irish Exports in Five years ending 1800.			
1778	...	3,225,581	...	1796	...	5,013,283
1779	..	2,702,043	...	1797	...	4,553,693
1780	...	3,003,251	...	1798	...	4,316,592
1781	...	2,880,430	...	1799	...	4,455,339
1782	...	3,375,692	...	1800	...	3,903,841
<hr/>			<hr/>			
15,186,997			22,222,748			
			<hr/>			
			15,186,997			
			<hr/>			
Difference in favour of the latter Five years			...	£7,035,751		

So much for Mr. Martin’s “*decrease on every item.*” We need not again point to the reader’s notice, how much the contrast is affected by the peculiar years included in the latter interval. One of them was a period of actual insurrection; three were years, at least, of inquietude. Between 1796 and 1800, the linen manufacture fell off from forty-six to thirty-five millions of yards, and in the following year it fell off to twenty-five millions of yards. There was a great decrease, too, in the exportation of provisions,

owing, amongst other causes, to the increased military consumption at home.

In gross and detail, Mr. Martin is a deluder. We shall give one or two specimens more, and dismiss him for the present.

We have seen what he has made of the illustrations derivable from exports. He next proceeds to articles of luxury imported, and, to show that in them there was also a decrease, he gives tables relative to sugar, wine, and tobacco importations. These tables are the following:—

SUGAR.				Cwts.
1789-1790-1791	...	..	...	617,893
1792-1793-1794	...	...	...	564,215
Decrease				50,678
WINE.				Gals.
1789-1790-1791	...	...	...	4,195,454
1796-1797-1798	...	...	...	3,069,606
Decrease				1,125,848
TOBACCO.				
	lbs.		1798	
1794	...	9,426,211	1799	...
1795	...	7,874,409		...
Total				10,770,293
Total				17,300,620

The reader sees here another change in the selection of years under every head. Why was this? On looking over the items in a long column of amounts, Mr. Martin saw that there were fluctuations, and he took his *data* in each case from that part of the column which best answered his purposes. The reader will better understand this, when we take a few quantities from the sugar table given in Mr. Spring Rice's Appendix to the Poor Report of 1830:—

SUGAR ENTERED FOR HOME CONSUMPTION.

1789	...	...	...	191,748
1790	...	...	...	211,977
1791	...	...	...	214,168
1792	...	...	...	161,302
1793	...	...	...	196,371
1794	...	...	...	209,642
1795	...	...	...	227,978
1796	...	...	...	182,668
1797	...	...	...	231,233
1798	...	...	...	228,838
1799	...	...	...	263,603
1800	...	...	...	355,662

The reader observes by a glance at this range of figures, that if, in making his sugar contrast, Martin took any years but those which he adopted, the result would make against his conclusion. In wine, he took the years 1796-7-8, and for his tobacco table he brought in 1795. If he did the like in his sugar table, he could make no exhibition of his favourite deficit. Why did he not go to 1799 in sugar as well as in exports? Because up to 1799 *sugar importation was increasing*. If he contrasted his three first years with the years 1797-8-9, the following would be the result :—

1789-1790-1791	...	...	...	Cwts. 617,193
1797-1798-1799	...	...	...	723,674
INCREASE in the last period				105,781

This is the secret of Montgomery Martin's variation in the selection of his years! He wished to show a decrease "on every item," at all hazards!

But if he had taken years indiscriminately within this narrow range, still he would be a deceiver. According to his own account, he is called upon to prove decrease, not in the years between 1789 and 1798, but between 1782 and 1800. Let us, under these three heads, make out a fair table, and see the result. We take our figures in two instances from Wakefield's comprehensive returns, because they enable us to go back to five years preceding 1782. We take our figures in the third from Mr. Rice's compilation, because Wakefield's quantities are in tons, and not in gallons :—

MUSCOVADO SUGAR.					Cwts.
1778 to 1782	..	...	...	...	723,701
1796 to 1800	...	..	...	...	1,085,375
INCREASE					361,674
WINE.					Gals.
1778 to 1782	...	..	...	...	5,454,882
1796 to 1800	...	...	...	...	6,662,604
INCREASE					1,207,722
TOBACCO.					lbs.
1778 to 1782	..	...	...	...	21,645,178
1796 to 1800	...	...	...	...	34,473,878
INCREASE					12,828,700

Now reflect, reader, on this "seasonable" publication of

Mr. Martin—this publication which is to “assist the government” in the present exigency, and “convict the impostor.” What madness could have tempted the man, at all events, to meddle with the commercial transactions between 1782 and the Union? No one before ever ventured to deny that they were on the whole most favourable. Charles Grey alleged a progress exceeding that of Scotland. John Foster alleged a progress exceeding that of both England and Scotland. Castlereagh and Clare admitted it. Pitt boasted of it, pretending that it was a bounty derivable from England, and that it was an advantage, at all events, which the Union, according to his representation, was to secure and perpetuate. The folly, however, of broaching a preposterous theory is not the thing the public have to resent on the present occasion. It is the gross dishonesty by which it has been attempted to be palmed on the country at such a crisis as the present.

ARTICLE V.

The houses built in Dublin since the Union are enumerated by Mr. Martin. They are said to be 3,213. That number is not half the amount of those which are now returned annually as insolvent. The late Master Ellis gave the following statement to a Parliamentary Committee in 1822, to exhibit the “progressive insolvencies” of Dublin.—

						Insolvent Houses.
1815	...	...	...	...	...	880
1816	..	..	...	...	...	1,072
1817	...	..	...	...	..	1,588
1818	..	...	...	...	...	2,397
1819	...	...	...	...	...	3,206
1820	...	...	...	...	...	3,989
1821	..	...	...	...	...	4,719

It does not appear by the accounts of the Paving and Pipewater departments that things have mended since.

A Dr. Bindon is quoted to show that “one person in every twenty” was a pauper in 1727. We have seen latter years, in which one person in every *three* was a pauper.

Dates are pointed out previous to the Union, at which there were representations of distress in the form of petitions to Parliament from various classes of artizans. Fluctuations in trade will cause partial and temporary privations in the most flourishing communities. But see the permanent and extended ruin which has fallen upon these classes since the Union. According to an account of their condition published in 1841, the hands in the woollen manufacture have fallen off from 4,948 to 682—in the wool-combing, from 230 to 66—in silk manufactures, from 2,500 to 250—in hosiery, from 329 to 80—in stuff serge, from 1,491 to 131—and in other branches proportionably.

We next come to a series of shipping and tonnage tables, which are introduced to prove decay of trade *before* the Union, and giant-stride prosperity afterwards. There are eight or nine of these tables, of one description or another.

Tonnage is, as we have already shown, a most fallacious test of commercial transactions. It is greatest where the articles to be conveyed are most bulky, and may, year after year, be increasing in a place where profitable trade is actually declining. English ships were once busily engaged in conveying corn to Ireland. That traffic ceased, and fewer ships were afterwards required to transport far more valuable manufactures. The consequence was a great increase to the profits of English industry, but the change nevertheless must have *depressed* the tonnage tables! When we commenced to ship off live stock instead of animal food in a prepared or manufactured state, we began to increase our tonnage, but, undoubtedly, to diminish the earnings of a great number of our industrious poor. The colliers of the port of Dublin swell our tables largely, but they take nothing from us but our gold. Steam packets making regular voyages, whether they carry half cargoes or quarter cargoes, figure as prominently as if they were filled to the deck. A glance at the statement of our navigation, annually published, shews how absurd it is to rely upon it as a test of trade. The vessels which entered our ports in the last year were 18,000; but the vessels which entered the ports of Great Britain were only 35,000! Does any one imagine that our trade goes as near that of Great Britain as these figures would indicate? But though 18,000 vessels entered our ports, only 9,700 cleared outwards, whereas the vessels which cleared outwards from

Great Britain were 8,000 more than those which entered. How is this to be accounted for? The answer, we suppose, is, that about 8,000 ships came to Ireland with goods, and went away with ballast, and that the same number of ships came to England in ballast, and went away with goods. A totally different state of things, truly; yet taking mere tonnage into view, how nearly do we not seem to approach to the opulence of England, as far as it can be judged of by inward navigation? The vessels registered in Ireland were to the British only as 1 to 14; the vessels built were only as 1 to 50; and yet looking to the tonnage as entered, one would think we had more than one-half the British trade with the whole world. We have already alluded to a table in which Newcastle is represented as having precedence of Liverpool both in tonnage and ships, though the customs revenue collected at Liverpool was £3,594,000, while that collected at Newcastle was only £320,000. We have another table in which Liverpool has the precedency; but there is no table in which Hull and Newcastle are not before Bristol, if conclusions are to be drawn from "tonnage." This test, then, is, under certain circumstances, entitled to no attention whatever. It may indicate an increase, where a positive decrease has taken place, and *vice versa*. When, however, such a test is used, it ought *honestly* to be used. In page 53, Mr. Martin introduces the following table:—

Number of ships and amount of tonnage of vessels built in Ireland, at two periods of ten years each, prior and subsequent to the Union.

		No. of Ships		Tons.
From 1790 to 1799	...	332	...	15,957
From 1821 to 1830	...	415	...	20,733
<i>Increase on latter period</i>		83	...	4,776
From 1831 to 1841		No Returns.		

"No returns," it seems, from 1831 and 1841 (it should be 1840, in order to make a period corresponding with the preceding intervals). Why "*no returns*?" Are Mr. Martin's sources of information so limited, that there must be a blank from 1831 to 1840? Has he never heard of the annual finance accounts? He has; for almost in the next page he makes a compilation from them. Surely, they would have enabled him to fill up this chasm. That he well knew, and he would have made them available but for one reason, and that is, *they would have told against his*

argument! At one time he wants to show “decrease on every item” of exports, and he omits more than half the articles. At another, he wants to show the opposite effect of *increase* “on every point of the Irish coast,” and he omits as many of the harbours as serve his purpose. In the case just before us, his object is to exhibit increase, contrasting a period after the Union with one before. From '90 to '99 there were, said he, “so many ships. From '20 to '30 so many more, leaving an increase on the latter period of eighty-three.” As for the next arrival, there are (he added) “no returns”—being confident, at the same time, that the reader would believe the increase to be continuous. Now we assert that there *are* returns; that they show a decrease; and that this was the only reason for the fiction as to the blank in the records. We have ascertained the number of ships between 1831 and 1840. We find they amounted to three hundred and twenty, and if they were added to the numbers in the two former periods, the table would stand thus:—

				No. of Ships
From 1790 to 1799	...	...	...	332
From 1821 to 1830	...	...	...	415
From 1831 to 1840	...	...	...	320
<i>Decrease on the latter period</i>				46

The “*decrease*” was the cruel word which Martin wanted to avoid writing in this case, and for an excuse to do so, he would, if it could colourably be done, have told his reader that there was a blank in the returns, not for nine years, but half a century.

Our author’s next attempt is to prove his case by fabricated tables, exhibiting the *consumption* of certain articles in Ireland. He ventures upon no fair comparison of comprehensive periods before and after the Union. To take eighteen years before and eighteen years after the Union would be fair; but this he does not attempt to do. Sometimes he compares merely one year with another, for instance, 1790 with 1826, leaving out of consideration, of course, the increase of population within the interval. He complacently assumes that he has made good his point of great Irish increase, but he undertakes more:—

“Some persons, he observes, unable to deny the truth of these statements, exclaim, “Oh! we admit all this; but then Ireland should have progressed more rapidly—she should have kept pace with England.” But in reply to

this; an examination of the parliamentary documents before me proves that Ireland has absolutely progressed more rapidly than England. It would be tedious to give lengthened tables on the subject; I shall merely state the consumption per head of several exciseable articles, at four periods in Great Britain; only remarking, that the quantity of sugar retained for home consumption in England was more in 1799 than in any year from 1812 to 1822."

After this follows a table showing the pounds of sugar, tobacco, &c. consumed per head in Great Britain. The reader is, of course, prepared to be told that to this table of *British* consumption there is a contrast with a table of *Irish* consumption. The two tables would be indispensable to the comparison impliedly promised in the observations we have just quoted, but Mr. Martin publishes no Irish table at all. We need not add, that a table for Ireland is deliberately omitted, because it would tell against him.

In one instance he deceives his readers through (as we believe) sheer ignorance or stupidity alone. He asserts (p. 67) that the Customs' receipts of Dublin increased, between 1822 and 1841, £308,219, though they increased in all the ports only £569,304. To the commonest perception it must have been clear at a glance at these two amounts, that, if they were correct, something more than ordinary must have occurred. It would appear probable enough that of any general increase the portion of Dublin would be about a third, but it could not be considerably more than half, unless from some new and peculiar cause. In point of fact, there is a cause of that nature to swell the Dublin receipts; and were it not for its aid, Mr. Martin would have had no increase worth mentioning to boast of. In 1829, there was no tea duty paid in Ireland. In 1841, on the contrary, there was an amount of that duty paid here, exceeding £453,000.

It will be seen that this nearly equals the apparent increase of Customs' receipts, whether in Dublin or out of Dublin, between 1829 and 1841:—

. Customs Receipts (not including the	
Tea Tax), 1829	£1,675,000
Customs Receipts, 1841	2,140,000
<hr/>	
Apparent Increase	£465,000
Deduct, however, the Tea Tax	453,000
<hr/>	
Actual Increase	£12,000

This is the amount of increase which Mr. Martin swells

to 569,000*l.*, through ignorance, as we charitably take it, of the fact that there has been a change in the collection of the tea duties. We should observe that Mr. Martin's figures are different from ours, but ours are taken from the Annual Finance Accounts.

The great foundation on which Mr. Martin rests his hypothesis of giant stride advancement, is the estimate of imports and exports between 1825 and 1835, given in the Railway report. Of this the following account is taken from a statement by Mr. Staunton in the Repeal Association, published in the *Freeman's Journal* of the 12th of December. According to the Railway Report, exports and imports had doubled between 1825 and 1835. There is no account of the real value of exports in 1825; but judging of them by the decrease of such values since the war, the united exports and imports of 1825 could not have exceeded 16,000,000*l.* The Railway Report asserts that they were 32,000,000*l.* in 1835. Then they doubled in the interval according to this representation. I shall show how utterly unwarranted it would be to adopt such a conclusion. In the first place, there is no sufficient authority for the statement in the Railway Report. The account the railway commissioners themselves give of their table is the following:—

“It is greatly to be regretted that on a matter so important, and capable of affording so useful an indication of the condition of the country, *documents having official authority cannot be referred to*. To supply this deficiency we applied to the Commissioners of Customs, who directed their collectors at the several ports to prepare the returns given in the Appendix B, No. 9. From these returns the table of exports and imports for 1835, Appendix B, No. 10, has been compiled. In Porter's tables we find a similar table for 1825.”

The Commissioners in a note add:—

“We regret that the state of the labouring population does not warrant us in assuming that any considerable portion of this increased consumption is shared by them. The demand seems to proceed almost exclusively from the superior class of landholders and the inhabitants of the towns” (p. 17).

As to the general condition of the peasantry, they state:—

“Amongst the effects of this rapid increase of population, without a corresponding increase of remunerative employment, the most alarming, though the most obviously to be expected, result, is, a deterioration of the food of the peasantry. Milk is become almost a luxury to many of them; and the quality of their potatoe diet is generally much inferior to what it

was at the commencement of the present century. A species of potatoe called 'the lumper' has been brought into general cultivation on account of its great productiveness, and the facility with which it can be raised from an inferior soil, and with a comparatively small portion of manure. This root at its first introduction was scarcely considered food good enough for swine; it neither possesses the farinaceous qualities of the better varieties of the plant, nor is it as palatable as any other, being wet and tasteless, and in point of substantial nutriment little better, as an article of human food, than a Swedish turnip. In many counties of Leinster, and throughout the provinces of Munster and Connaught, the lumper now constitutes the principal food of the labouring peasantry, a fact which is the more striking when we consider the great increase of produce, together with its manifest improvement in quality, which is annually raised in Ireland for exportation and for consumption by the superior classes."

This is the account the railway commissioners give of their tables and the general condition of the people. Admitting that there was a real advance of great magnitude, they proclaim that it little benefitted the "labouring population." And who are the "labouring population?" The country itself—the bone and sinew of the state. Ireland is said to be the inheritance of 10,000 proprietors. There are some thousands who have derivative interests of much value, but forty-nine fiftieths of Ireland and of every country are the "labouring population." They are the great consumers—they are the principal payers of the taxes—they compose the army and navy—they are the defenders of the country in case of invasion—and they are props and pillars of the throne under all circumstances. Yet, it is said that they had no perceptible benefit from this great increase, even supposing it not to be a fable. If *they* have not been served, there was no increase worth boasting of; if *they* have not been served, it is absurd to assume an increase at all; for it is quite impossible that what are called the superior classes, and the inhabitants of towns, could have doubled their advantages in ten short years, without an essential benefit to the whole people, to the artisans in all quarters, and even to those agricultural labourers who are acknowledged to have descended to the "lumper" since the commencement of the present century, that is, since Ireland had the protection of a resident Parliament. But whatever may be said of the statement in the railway report, it is allowed that it rests on no *data* which are authentic. Are there any data of that character to warrant us in inferring its fallacy? There are several. 1. We have an authentic account of the transactions before 1825. I will take them up from 1805, that is, twenty

years before that interval of ten which we are considering. The following table shows the transactions of each year within this period. The last amount of real value in exports is an *assumed* one, for in 1825 there was no official record of such value :—

	Imports.	Exports.	Real values of Exports.
1805	5,718,945	506,373	
1806	5,982,194	5,202,385	8,436,969
1807	5,605,964	5,030,722	9,314,854
1808	6,637,907	5,458,176	10,116,385
1809	7,129,507	5,952,591	12,577,517
1810	7,471,417	5,789,843	11,464,265
1811	6,564,578	6,098,484	10,781,050
1812	7,231,605	6,090,411	11,567,219
1813	8,820,359	6,868,168	13,809,951
1814	8,447,060	7,258,670	14,837,577
1815	7,245,043	7,139,635	13,562,090
1816	6,106,877	7,076,122	12,164,503
1817	5,084,890	6,703,790	9,111,766
1818	5,644,175	6,563,454	10,526,325
1819	6,098,720	6,521,029	11,776,860
1820	6,395,972	5,770,465	9,747,206
1821	5,197,192	7,179,222	10,308,713
1822	6,548,515	7,781,652	9,808,057
1823	6,607,487	6,825,909	7,871,237
1824	6,020,975	8,152,749	9,695,871
1825	6,324,708	6,293,678	7,322,582

We shall most easily judge of the relative amounts within this time, if we take the aggregate transactions in periods each of five years.

	Aggregate of Imports.	Exports.	Real value of Exports.
1805 to 1810 ..	32,826,989	27,483,722	51,909,990
1810 to 1815 ..	38,303,645	33,455,386	64,567,887
1815 to 1820 ..	29,330,643	32,634,860	53,362,560
1820 to 1825 ..	30,698,877	36,233,210	45,006,460

Taking them in two periods of ten years each, the amounts are the following :—

1st 10 years ..	71,135,634	60,949,118	116,477,877
2d 10 years ..	60,039,311	68,868,070	98,369,020

The imports were not as good in the second period as the first; the exports, taking the official values, were some-

what better ; but uniting the transactions under both heads, there was a falling off—considering the exports with reference to real values, a great falling off. Does this afford any colour of ground for the belief, that in the next ten years to these two periods of ten years each, there was a doubling of the transactions, a two-fold increase, an increase reaching to the extraordinary magnitude of cent. per cent.? An increase of cent. per cent. in ten years ! The idea is preposterous. What was there in the interval between 1825 and 1835 to warrant the supposition that there was any increase at all? Nothing certainly in the state of Ireland, or the general condition of the empire. But there was in one of the preceding intervals much to render a great increase most likely, for it was a period of war. Accordingly, we find that up to 1814 there was, from 1805, a decided augmentation of transactions. The activity of the war then ceased, and with it the increase of the transactions, profits suffering a great diminution. Between 1814 and 1825 profits on exports declined fully one-half, the real values being in the former year £14,830,000, whereas they were in the latter only £7,320,000. There is a second ground on which we may assume the fallacy of the statement. It represents that there was an increase of the linen exports to the extent of rather more than 27 per cent. There is an authentic account of the British transactions in the exportation of linen between 1825 and 1835, deducible from the annual finance accounts. The value of this commodity exported in the two years was as follows :—

	Official value		Real value.	
1825	£3,280,000		£2,440,000	
1835	3,760,000		2,360,000	

This shows a decline in real value, but an increase of 14½ per cent. in official value. This increase, however, was likely to be a Scotch increase. I need not state that there is a large exportation of Scotch as well as Irish linens from British ports. There is no recent account of the transactions in Scotch linens ; but we have one in M'Culloch's Commercial Dictionary from 1813 to 1822. The yards exported in these two years were as follows :—

							Yards.
1813 ... ..	...	...	...	...	...	...	19,000,000
1822 ... ..	...	...	...	...	...	...	36,000,000

Here we have an increase, not of 27 per cent., but nearly 90 per cent. ; and that the effect was operative on the amount of British exports between 1825 and 1835, is inferrable from the great increase of the Scotch revenue and trade in general in that interval. Hence it is fair to conclude that of the comparatively small augmentation of British transactions in linen between 1825 and 1835, no part was connected with Ireland, and if that were the case, it may be taken for granted that there was no augmentation whatever in the Irish linen manufacture between these years ; though if we were to believe the statement of the Railway Report, it increased more than 27 per cent. There is a third ground on which the fallacy of the statement may be assumed. The foreign trade of Ireland declined on the whole between 1825 and 1835 :—

			Imports.	Exports.
1825	...	...	£1,400,000	£735,000
1835	...	...	1,450,000	336,000

The imports were about stationary, but the exports fell off more than one-half. This is a state of things wholly incompatible with the assumed extension of our commerce, especially the shipping interests. The value of our linens exported to foreign countries fell off from £180,000 to £86,000. There is a fourth ground. The revenue was stationary between 1825 and 1835 :—

Aggregate amount of Irish Revenue in five					
years, ending 1825	...	...	...	...	£22,538,000
Ditto, ditto, 1835	...	...	...	...	22,096,000

It may be said that there were taxes repealed between 1825 and 1835, which lessened the produce of the Irish revenue. Yes, but there were taxes imposed—taxes on paper, glass, hides, and skins, postage, wines, spirits, and other commodities. The spirit revenue, which in 1825 was £770,030, was in 1835 £1,490,000, being an increase of £720,000. The taxes imposed were, I believe, fully equal to those remitted. There is a fifth ground. The railway report alleges that the increase of the value of the tea imported in the ten years was 22 per cent. If there was a real increase to that extent, there ought to have been a similar increase of the tea revenue. In 1825 that revenue amounted to £445,000. It was only partly paid in Ireland in 1835, and

its total amount cannot be stated, but it was wholly paid in, 1836-7-8-9 :—

Tea duty, 1836	...	...	...	...	£476,000
1837	...	...	...	...	472,000
1838	...	...	...	...	409,000
1839	...	...	...	...	405,000

This gives an average of £440,000, which is rather below the amount of 1825. Tea, not only in ten years, but in twenty-seven years following the union, increased only eleven per cent., though the tax payable upon it in Ireland increased 220 per cent.

		lbs.	Duty.
Tea.	{ 1801 ...	3,499,000	£135,000
	{ 1827 ...	3,887,000	442,000

There is a sixth ground on which the statement may be concluded to be grossly exaggerated. If it were true, the Irish transactions exceeded out of all proportion those of Great Britain, though looking at the customs revenue there was only a fractional difference between the countries. In the materials for manufactures and the employment of labour, there was, with one exception, a falling off between 1825 and 1835, as will be seen by the following table :

				1825.	1825.
Ashes	...	...	...	13,000	2
Barilla	...	...	...	31,000	9,000
Bark	...	...	...	3,600	4,900
Brimstone	...	...	...	14,000	519
Hemp	...	...	...	6,900	134
Iron	...	...	...	3,300	763
Silk	...	...	...	4,900	19
Valonia	...	...	...	3,300	2,600
Cotton wool	...	...	...	4,000	316
Timber	...	...	...	149,000	83,000

Here we have no ground for concluding that real prosperity advanced with giant stride between 1825 and 1835. Bark is the exception mentioned. I do not suppress it, *a la* Martin, and let him put it, if he think proper, into his next budget. I will be further candid and say, that the falling off in the importation of brimstone was a circumstance, as far as that commodity is concerned, favourable to the country, for it arose, I believe, from the successful working of the native mines. Timber is greatly dwelt upon by a writer calling himself "a Catholic," and who, in his "Memoir of the Union," is pulling in the same harness

with Mr. Martin. As far as it serves as a test, it is against the assumptions of the railway report, and I think this report may now on all grounds be declared most fallacious and exaggerated.

Mr. Staunton read a passage from the "Memoir of the Union," on the Irish tonnage; it is as follows:—

"The population of London, as compared to Dublin, is supposed to be nearly as 8 to 1; the registered steam tonnage is only about $4\frac{1}{2}$ to 1. We have the steam tonnage of Dublin exceeding that of Glasgow, more than doubling that of Liverpool, more than three times that of Bristol or Hull, and nearly equalling that of Liverpool, Bristol, and Hull combined. We have also the small town of Londonderry with a steam tonnage of 2,663 tons, more than one-half that of Liverpool, and nearly equalling Bristol or Hull."—*Memoir of the Union*, p. 74. [While Mr. Staunton was reading this passage, there were several bursts of laughter.] I am glad (said Mr. S.) to collect from you that laughter is the best answer to this statement of the "Irish Catholic," in his "Memoir of the Union." Think of London being only four and a-half times above Dublin in shipping, though it has eight times the superiority in population? (hear, hear). Think, again, of Dublin exceeding Glasgow, and more than doubling Liverpool, and surpassing Bristol or Hull in a threefold degree (laughter). Above all, think of Londonderry, which is more than half Liverpool, and nearly equal to Bristol or Hull (loud laughter). This, however, is only in registered steam tonnage; then we may conclude that this tonnage is of little reckoning (hear, hear). Not thus thinks the "Irish Catholic," for whatever the registered steam tonnage is, he says you may charge four times the amount against the country. Not thus thinks Montgomery Martin, who, as becomes him, is not satisfied with multiplying steam tonnage by four, but by ten (laughter and cheers). My notion, however, is, that instead of adding to steam tonnage, we ought to subtract greatly from it. One word more. I will assume that all which has been alleged of our wonderful progress is true. If the statement of the railroad report be not fallacious, we have fully a third of the trade of England, and with a third of the trade we ought to make a great advance towards her in riches (hear, hear). Why, then, are we so distant from her in the state of our representation? (hear, hear). Why

have we not more than 105 members in the House of Commons ; (cries of hear, hear). We went on our knees to England during the discussion of the reform bill, to give us 125 members. England was immoveable. If there could be a fraction of a representative, she would not add it to the 105 (hear, hear). You shall get 105 members, and no more, said England, in this very interval during which we were doubling our wealth, and, as Mr. Martin contends, outstripping our proud sister herself in the acquisition of commercial riches. And was it of no consequence to Ireland to have an increase even of twenty members, small as it was? Why, twenty additional members would have kept in the late government, and saved us from the domination of the hereditary enemies of Ireland. [Mr. John O'Connell—Ten would have done it.] Aye, ten would have done it (loud cheering). They would not give us twenty ; they would not give us ten ; if even it bound us in never-ceasing gratitude, they would not give us a fractional part above 105 ; and yet, writers are hired to display the prodigies effected in what they pretend to be the accumulation of commercial wealth in Ireland (hear, hear). They ought, at any rate, to be consistent—they ought not to blazon our prosperity if they believe it to be real, or they ought to set about making arrangements for the admission of at least one hundred additional members from Ireland into the House of Commons (loud cheering.)

ARTICLE VI.

We know not at what intervals Mr. Martin brought out the parts of his work after the second, but we find this week, that are all out, and that the last part is the seventh.

PART III.—The entire of this is mere filling stuff. The professed object is to exhibit improvement in the “country districts and provincial towns of Ireland.” This was needless, if it had been shown by general results that the country at large had prospered. In an inquiry of the present nature, we do not want to know the transactions of one locality or even several ; and if we did, we could not rely upon them, for they might all be the creations of accident. It is

easy to see how a few towns might, through the mutations of trade, either advance or decline, though there may be no essential change in the rest of the island. Waterford was referred to by Mr. Rice in the parliamentary debate of 1834, and it supplies materials for a sophism too plausible to be omitted by Mr. Martin. He says (p. 103)—“The amount of goods and live stock exported from Waterford in one year (Mr. Rice’s phrase was, ‘Waterford *alone* in one year’) was £2,136,934, while the whole trade in exports from Ireland to Great Britain for *seven* years ending 1729 was but £2,307,722.” This, at first view, appears a striking fact; but the value to be attached to it must depend upon circumstances: 1st. The nature of the exports at the two periods. 2d. The exports to all other parts as well as Great Britain. 3d. The ships and men employed in carrying the commodities. 4th. The portion of the produce reserved for home consumption. And lastly, the extent to which the rest of Ireland shared in the assumed prosperity of Waterford. As to the exports in the first period, they were chiefly of manufactures, Ireland having been an *importing* country in provisions. As to the exports in the second, they were principally in provisions, of which the people were in appalling want at home. With reference to the carrying trade, there can be no question that it was for the most part in the hands of the British. And as to how far Ireland in general shared in the supposed prosperity of Waterford, it is only to be said that the exports of that city at the period alluded to (1829) were nearly the one-fourth of those of all Ireland. We go by the last authentic account before the public. In 1825, the total Irish exports to Great Britain in official value (then above the real value) were £8,400,000. No one can allege anything with certainty of the transactions of 1829, but judging from the records of the foreign exports, they increased very little in official value, and fell off considerably in real value. The Waterford exports, if the amount has been truly set down, must therefore have been nearly the fourth of the total exports. What amount, then, are we to assign to Cork, Limerick, Galway, Sligo, Derry, Belfast, Newry, Drogheda, Dublin, Wexford, and other ports? The average must make a small array indeed, since nearly the one-fourth of all the exports to Great Britain must have belonged (according to this

statement) to Waterford. In short, the fact urged as to that locality (and it is one taken from Mr. Spring Rice's speech in 1834,) is of value merely for deception. Waterford does not furnish a case in any degree that could easily be determined so remarkable as that of Liverpool. That town, half a century ago, was most insignificant. It has, by accidents of a very multifarious character, acquired an importance fifty-fold that of its former condition. Is it to be inferred that all Britain participates in the increased commerce of Liverpool, where so large a portion of the whole customs' duties of Great Britain are now collected? Certainly not, unless on that principle of judging of general effects from particular instances, acted upon in the case of Waterford. When Ireland became an exporting country of these provisions so badly wanted at home, Waterford must necessarily have been a principal outlet, because it was in the quarter where such a traffic could have been most practicable, either from the nature or condition of the soil, or the prostrate state of the people.

The arguments which apply to Waterford apply generally to every locality, as to which there is an attempt to show remarkable increase. The effect in every instance in which it is at variance with what a general view of the whole country would lead one to expect, most clearly have been from accidental causes, and is of little value in the present argument.

Passengers by Kingstown.—Mr. Martin states that the passengers between Kingstown and Liverpool, from 1832 to 1835, were 42,458, and that they were accompanied by 815 carriages. All the worse for Ireland. They were, to the extent at least of 40,000 out of the whole number, persons to be included in the category of absentees. If, in three years, each expended £50, the total loss to the country was £2,000,000.

Belfast.—Mr. Martin quotes Emerson Tennant and "Alderman" Perry of Dublin, (as, with usual accuracy, he designates an excellent gentleman, who was lately a Town Councillor) to show that Belfast has improved since the Union. Suppose the progress was still greater, where is the ground to conclude that Belfast would not be in advance of its present position, if the Union had never been effected?

Suppose Belfast had been specially benefitted by the Union, does it follow that the rest of the kingdom had not been injured ?

Dress of the Irish Peasantry.—It is urged that an improvement is observable under this head. To a certain extent, we do not seek to controvert this fact, and we go farther, by admitting the existence of *some* general improvement. What we contend for is, that there has been no improvement in Ireland since the Union at all comparable to that which took place during the period of Irish parliamentary independence, or the improvement of Great Britain since the Union, or the improvement demanded by the vast increase of the Irish population. Articles of dress are now of low price in comparison to former charges, and they are lower because a trade in the sale of *cast clothes, imported from England*, has arisen in this country, which was wholly unknown in former times. How far the present condition of the Irish people, in reference even to dress, is one to be boasted of, the public may judge by a statement of Mr. Willans, adverted to in the Railway Report. “The consumption of woollens in Ireland is much below that of an equal population in England. Mr. Willans calculates that the annual value of the woollens sold in Ireland does not exceed £1,400,000, being about 3s. 3d. per head on the population ; whereas the total consumption of England cannot be less in value than from 18 to £20,000,000, which would amount to 20s. a head.”—*Railway Report. p. 8.*

The Ballinasloe-Fair Test.—Mr. Martin has introduced in page 128 a statement relative to Ballinasloe fair. It does not show that transactions have undergone a change that can be considered an improvement in forty years. As to this test, we are glad to have an opportunity of copying some passages from a compilation of Mr. John O’Connell, M.P. one of the many results of the dedication of his great energies, in recent years, to the cause of Ireland :—

“The defenders of the Union ordinarily lay much stress on the increased export of cattle, sheep, and provisions since that measure. This export, however, is *from a starving people* ; and being so, the argument, as to its great value to Ireland, is not one to waste much time in considering. A curious fact has come out with reference to this subject. A return appeared in all the Dublin papers, last November, of the number of sheep and horned cattle at the great fair at Ballinasloe, every year from 1790 to 1842. The following extract from it we put in the same table, with figures

from a Parliamentary Return of 1834, and the Irish Railway Report, showing the export of the articles mentioned in two of the years included. We have no return of the export last year :—

Years.	Sheep.	Export of Do.	Horned Cattle.	Export of Do.
1799	77,900	800	9,900	14,000
1835	62,400	125,000	8,500	98,000
1812	76,800		14,300	

“The question naturally arises, what became of the 77,000 surplus sheep in the first year, as well as the sheep at other fairs?—*They were eaten at home.*

“As to oxen, 14,000 went away in 1799, and 98,000 in 1835; yet, if we test the product of all Ireland in the former year, by the most sufficient criterion of the amount at Ballinasloe fair, we shall find that Ireland had then more for sale than in 1835, and consumed the greater part of the surplus over her export—exporting the remainder in the more valuable form of provisions.

“The parliamentary documents quoted before enable us to show what the export of provisions was in the year 1799 and 1835 :—

Years.	Export of Cattle.	Swine.	Beef and Pork Barrels.
1799	14,000	4,000	278,000
1835	98,000	76,000	140,000

“There has then been since the Union a decrease of the more valuable export (viz., provisions—valuable because of the labour employed at home in their manufacture,)—and an increase of the less valuable, viz., live animals—less valuable to a country as an article of export, by reason of the small quantity of employment which is given in the preparing it.

“As the diminution of the number of barrels of beef and pork will not, by any means, account for the great increase of the live export—while the whole number of cattle produced in Ireland in 1835 was at any rate not greater than in 1799—it follows, that much of the excess of live export in 1835 must have been by deduction from the number previously consumed at home; and therefore that the home consumption in the latter year was considerably less than in the year before the Union, notwithstanding the cent. per cent. increase of population.

Manufacture of Paper.—A two-penny increase in the manufacture of paper is adduced as a proof deserving of imperial consideration, in an article of comparatively minor importance. Mr. Martin publishes a table including the years between 1833 and 1841, and he manages, as usual, to give an apparent view of increase far above a small reality. At the bottom of his figures we have the surplus of 3,819,529lbs., though comparing 1833 to 1814 the

actual excess was 1,533,765lbs. This excess was not more than any single manufacturer, by a most limited indulgence even of a retail or shop-keeping spirit of enterprise, might have created. The whole duty on paper in Ireland, in 1841, was only £26,000, being about *the one-twenty-third* of the British duty; and it was not an amount of duty which exhibited an increase from 1833, as will be seen by the following table, compiled from the annual Finance Accounts :—

1833	...	£28,000	1838	...	£22,000
1834	...	28,000	1839	...	23,000
1835	...	33,000	1840	...	23,000
1836	...	33,000	1841	...	26,000
1837	...	22,000			

Mr. Martin omits 1836 in his table, for some good purpose, we suppose, though what it is we are unable to conjecture.

Bushels of Malt.—We have, in page 133, one of those manifest attempts at deception with which this work is chargeable. A table is given of bushels of malt “charged with duty in Ireland, as compared with England and Scotland,” and the intention is stated to be, to show “a comparative, as well as positive increase” on the part of Ireland. It is as follows :—

Years.	England.	Ireland.	Scotland.
1832	34,115,332	2,115,435	4,105,377
1833	32,249,892	1,970,058	3,767,242
1834	34,061,263	2,049,407	4,406,913
1835	34,072,665	2,152,138	4,437,220
1836	38,261,833	2,511,231	4,726,449
1837	35,657,877	2,268,475	4,751,594
1838	33,620,593	2,279,069	4,480,792
1839	33,687,302	2,101,744	4,567,083

Now the figures in this table are taken from a parliamentary paper of 1840 (Sessional number, 439); and the better to expose the gross deception which Mr. Martin has attempted to practice on the public in this case, we copy the entire of that document :—

YEARS ended 5th April.	Number of Bushels of Malt.		
	England.	Ireland.	Scotland.
1810	23,541,291	3,033,302	784,527
1811	25,579,328	2,437,859	968,100
1812	22,066,782	2,637,341	893,707
1813	16,945,766	2,159,326	658,657
1814	23,656,035	3,342,512	1,130,042
1815	26,349,263	3,025,066	1,319,472
1816	26,856,102	2,232,406	1,258,061
1817	17,820,324	1,680,219	1,142,539
1818	24,217,175	1,403,336	1,167,619
1819	22,325,607	1,879,082	1,142,613
1820	24,739,371	1,734,647	1,400,309
1821	26,084,730	1,869,758	1,225,883
1822	24,848,630	1,822,125	1,077,536
1823	27,312,755	1,811,490	1,429,188
1824	26,064,802	1,840,196	2,014,835
1825	27,887,092	2,279,188	2,784,477
1826	29,181,241	2,701,358	3,724,919
1827	25,342,913	2,142,530	2,490,067
1828	28,738,524	2,049,642	3,194,336
1829	28,217,125	2,266,226	3,715,490
1830	22,821,035	2,079,468	3,944,406
1831	29,079,758	1,892,082	4,089,127
1832	34,115,332	2,115,435	4,105,377
1833	32,249,892	1,970,058	3,767,242
1834	34,061,263	2,049,407	4,406,913
1835	34,072,665	2,152,138	4,437,220
1836	38,261,833	2,511,231	4,736,449
1837	35,657,887	2,268,475	4,751,594
1838	33,620,593	2,279,069	4,480,792
1839	33,687,302	2,101,744	4,567,083
1840	34,086,055	1,604,307	4,309,656

We entreat the reader to examine the whole of this document attentively. He will see, in the first place, that in the column "Ireland" the figures have fallen from £3,033,302, to £1,604,307, though Mr. Martin's allegation is, that there has been a "comparative, as well as positive increase." He will observe, in the next place, that the years included in the whole table most favourable to Mr. Martin's case are selected. He will observe this really atrocious fact, above all others, that though a return, including 1840, was before him, Mr. Martin stopped short at 1839, because, if he went on to the next year, there would have been a deficit to confront him. He began at 1832, when candour had called on him to commence at 1810. Well, he went on to 1839, and

why not to 1840? We shall set before the reader the three dates, the more effectually to fasten the deception on the memory —

1832	...	...	£2,115,435
1839	...	...	2,101,744
1840 (the year omitted)	...	...	1,604,307

We will not say that the world never before heard of an attempt to mislead equal to this, for we have already convicted Montgomery Martin of worse.

Stamp Revenue—The increase in this revenue indicates," says Mr. Martin, "extended commercial business." He proceeds to show "the increase on a *few* years." Why not on *many* years, if he wished to deal fairly with the public? His "few years" come down to 1814. Why not to the latest period of official records, 1843? Because in 1814 he was able to quote a larger receipt than he could do, even under the date of 1843, *with the assistance of the new taxes*. The receipts in three years, ending 1814, were the following, according to his table:—

1812	...	...	£613,000
1813	...	...	627,000
1814	...	...	668,000

Now, in the three years ending 1843, the receipts were:—

1841	(gross produce)	...	£470,000
1842	..	...	462,000
1843	...	...	531,000

Here is another instance of gross and palpable deception. The public are naturally concerned in the *latest* transactions. Mr. Martin is fully conscious of the fact, but unless he can show *increase*, he will select his comparisons from periods even of twenty or thirty years from the present time. His doctrine is, that "stamp revenue indicates extended transactions." If he be correct, it is shown that there has been the opposite of an extension of these transactions, and his entire hypothesis necessarily falls to the ground.

Postage.—This is next introduced as a criterion of progress. The years compared are 1830 and 1836. It is stated that in every *county* (excluding Dublin) there had been an advance. Why exclude the metropolitan county? "Because," says Mr. Martin, "it is no test of *internal*

communication!" What! has the centre of an action no necessary communication with the extremities? The idea is preposterous, and it would have never entered into the stolid head even of Montgomery Martin, if he had not ascertained that there was on the *whole* Post-office transactions (with which alone we have a concern in this inquiry), a decrease.

Post-Office Revenue, 1830	...	£284,000
Ditto ditto 1836	...	276,000

Newspapers.—There is a boast as to newspapers, and it is specially mentioned, that "Dublin, after London, is the only city in the United Kingdom that publishes a daily newspaper." There were, some time ago, four daily papers in Dublin: there are now only two. The newspaper duty of Ireland in the last year, with its 8,000,000 of inhabitants, was only a trifle above the Scotch duty, while the advertisement duty was materially less. The whole Irish duty was not much more than the *one-eleventh* of the British duty, though it ought to have been the *one-third*.

Insurances.—Mr. Martin gives a statement to shew the increase of fire insurances on farming stock in Ireland. Formerly there might have been (and there was) a culpable indifference to precautions of this character; latterly they might have been rendered more necessary, by the increased insecurity of property arising from the increased destitution of the people. However, Mr. Martin gives increased fire insurances on farming stock, as another test of the *prodigious* advancement of the country.

Presentments.—In this respect he is still more comical. He shows the county cess has increased from £874,000 to £1,116,000 in thirteen years; but his consoling commentary is, that it "shows no impoverishment." Increased charges for gaols, infirmaries, lunatic asylums, dispensaries, constabulary, but "no impoverishment!"

Excise.—A very palpable artifice is used to show "gigantic progress" under this head. The receipts are said to have been £475,000 in 1800; and, as there had been subsequently a show of £2,000,000, the belief is encouraged that excise receipts have actually quadrupled in amount. Now, what were or were not accounted Excise receipts in 1800 is scarcely known. There appears to

have been a constant shifting of charges from one department to another, and thus, tea duties were in some years classed under the head of Excise, and in others, under that of Customs. But the great question is, what is the present state of the *whole* revenue as compared to the past? It suits Mr. Martin, in another part of his work, to state that there has been no increase of the *whole* revenue since 1800, and, therefore, it is pure loss of time, or rather it serves the purpose of delusion and imposture alone, to inquire into the amount of the duties that were called "Excise" in 1800.

Internal Communication—Canal Traffic—Savings' Banks—We have glanced at a great many of Mr. Martin's topics, but not all;—and it would be wholly needless,—for his mode of dealing, even with one, may be taken as a criterion of the whole. On those just indicated we will be very brief. Internal communication has extended—thanks for much of it to Charles Bianconi. It often, however, is a proof of the shifts traders are obliged to make for business. The "Traveller's" occupation has probably more than any other increased in latter years in Ireland. But what is our internal communication to England's, or what Ireland's would be if she enjoyed a fourth of the prosperity that is ascribed to her? Canal traffic must necessarily have advanced proportionably to the extension of the provision trade, and the numerical increase of the travellers. Savings' Banks are a new institution, and they do not help us in our comparison with the past. We gladly recognise in them an earnest, if not of increased savings amongst our artizans, at least of increased frugality. The more limited the means of a people, the greater is the necessity, and the more praiseworthy the endeavour, to save.

Grants.—This is the last topic we have to notice in Part III. The money placed in the management of the Board of Works, and which makes an actual profit to the Government, is called a "grant." The monies lent to the grand juries, and which are so regularly repaid, are called "grants." And amongst the "grants" are included the prodigal expenditure in carrying out the Utopianism of an English official, with reference to work-houses, every farthing of which is to be repaid. Of course it is kept in the back ground by Mr. Martin that there is no "grant".

for Irish purposes, but from Irish taxes, and that after all the "grants" are made, there is a large surplus of Irish taxes remitted to England, independent of the increased and increasing drain of an ever-destroying Absenteeism.

ARTICLE VII.

We are arrived at Part IV. It has little to tempt us to controversy, for it principally relates to population, as to which there is no one, we believe, who thinks any thing about the opinions of Mr. Martin. We do not proceed farther than the third page without meeting a blunder. It is laid down that "population increases in the ratio of food and comforts." Though this were true in particular instances, it does not follow that it should be so universally. Michael Thomas Sadler thought that an increased enjoyment of comforts would operate as a check upon population. We believe he was right, and if we do, we must think that a lower scale of comforts, until the descent approaches to the starving point, would make a rapid increase to the numbers. Martin wishes to infer "giant-stride prosperity," from the fact that our people have doubled in the last three or four and forty years. If such prosperity had existed, the augmentation of mouths would not have been so rapid, or there is no truth in the doctrine of Michael Thomas Sadler. There is, however, a degree of privation which will cause increase to move slowly; and it is to this that our philosopher wishes chiefly to shut our eyes. Something approaching nearly to a pause has occurred in latter years in the Irish increase. A ratio has fallen far below the lowest European average, and, of course, the average of Ireland. Martin would get rid of this fact by five hundred devices, if they were in the power of his small ingenuity. He must be contented with whatever the probability of emigration supplies; but the compilers of the last census, who appear not disinclined to make a "prosperity case," admit that there is a difference in the mortality of Irish districts, and that it arises from the difference of food, raiment, and lodging.*

* The remarkable difference in the duration of life in favour of Leinster and Ulster over Connaught and Munster is too striking to be overlooked. The latter are the most exclusively agricultural, and from the analogy

We will enter into no calculation of the number persons whom accident has located on a certain number of square acres, but we know that Ireland was considered too populous when it had only two millions of inhabitants, and that there remains a power of adding at least one-fourth to its arable soil.

There is one conclusion in which we will join Mr. Martin, that such causes of Irish inferiority as are "physical" and "natural" are not owing to the *Union or Government*?

Part V.—This is a strange hodge-podge, but we must view it a little in detail.

First, we have the proposition, that the revenue in the two years, 1800 and 1840, was the same. We do not assent to this, for we know that there was some little advance, but we must take our author's assumptions as we find them. For what purpose does he insist upon a similarity in Exchequer receipts between 1800 and 1840? To show that the pressure of taxation on Ireland has "positively and relatively diminished." His theory is this, that if a people double without doubling the revenue levied upon them, they must be favoured in taxation, though any other being could see how taxation might remain the same through fifty changes of a population. Suppose that in the year of our Lord 1844, twenty people were obliged to vegetate on the same quantity of exciseable commodities enjoyed by ten in 1843, the revenue from said commodities will remain the same. But the twenty people will be subjected to a sorely-felt privation, for whatever the revenue may be, they are reduced to half allowance. Privation! exclaims Mr. Martin; it is a double advantage they have under the circumstances!

He admits an item into one table, which, if he knew how to use it, would serve as a light on this subject. It relates to the revenue of the Principality of Wales, which some

of Great Britain, should, on that account, seem likely to present the longest rather than the shortest average duration of existence. We fear, however, that the *very low state, as to food and accommodation*, of the rural population of these provinces, would be found by a more searching inquiry and comparison, to place them, in a sanatory point of view, more nearly equal with the crowded inhabitants of the western parts of England and Scotland, rather than the healthy rustics of the English and Scotch agricultural counties.—*Census for 1841*, p. 50.

years ago was £348,000, the population being at the same time 800,000. If we take these two amounts absolutely, we must conclude that Wales is a country greatly favoured beyond England, for they give us a taxation of about 8s. to each man, woman, and child in the principality, whereas the English *head* tax, according to Mr. Martin, is 40s. When we know that the scale of taxation in England and Wales is exactly the same, the *head* measurement must be a business for a born fool, or knave, or a fellow of some wit, but without one particle of reflection or intelligence.*

* We take the following passage from an excellent and well-timed publication, by "Juverna," lately published in the form of an address to Sir Robert Peel:—

"I have (p. 25) now replied to all Mr. Martin's main statements, with the exception of the taxation, and I think I will easily shew that his deductions from the facts are as erroneous as ever came from the pen of man. He first states that Ireland is now a less taxed country than she was before the Union; and secondly, that she is *comparatively* less taxed than England.

Before the Union, Mr. Martin states that the amount of money in this country was the same, viz., 10,000,000*l.* (p. 258), as it is now, and since that time (p. 257) the population has doubled, and that the revenue then and now is about the same (p. 230); from this he concludes, that as each man then was taxed to 20*s.*, and now only to 10*s.*, therefore Ireland is not half as much taxed now as she was then.

Now money is the only representative of property, and if each individual in 1800 had 2*l.* 10*s.* to supply his wants, and that he paid out of that sum to the public revenue 20*s.*, he had 30*s.* for his own private expenses; but at present each man has only 25*s.* to supply his wants, and out of that sum he gives 10*s.* to the revenue, which leaves him 15*s.* for his own use. He had therefore twice the sum *then* to supply his wants that he has now, and unless Mr. Martin can shew that men do not eat, and drink, and wear *half* as much now as they did then, he fails to shew that the taxation is as *light* as it was in 1800. Or unless he can shew that 15*s.* now is equal in value to 3*l.* then, he cannot prove the statement, that Ireland is not half so much taxed as she was. So that, supposing money to be of the same value now that it was then, Ireland is twice as much taxed.

He then attempts to shew that England is five times as much taxed as Ireland, by saying that the tax there is 2*l.* 10*s.* a head. But let us examine this sophism.

Now the price of labour in England is 150 per cent. higher than in this country (it ought to be more, according to the amount of the circulating medium in England). The wages here, upon the average, is 8*d.* per day—in England 1*s.* 8*d.*, i. e. 10*l.* 8*s.* in Ireland and 26*l.* in England per annum. Now, supposing a man in England pays 2*l.* 10*s.* to the revenue, he has for his own use 23*l.* 10*s.*, while the man in this country who pays 10*s.* has only 9*l.* 18*s.*, and as money in both countries is of the same value, if 9*l.* 18*s.* be sufficient to supply the Irish labourer's wants, it is also sufficient for the English, and then the Englishman has 13*l.* 2*s.* too much; therefore, to reduce him to the same condition as the Irish labourer, he should be taxed upwards of six times as much as he is; but as it is just that starvation as well as plenty should contribute a fair proportion to the revenue, instead of increasing the Englishman's tax, we should lighten the Irishman's, and then

The statement is deliberately made in various ways, that Ireland is less taxed now than she was at the union, and that if there was a stand-still in the revenue, while the population doubled, it was produced by a reduction of the rate of taxation. We shall enable the reader to judge of this even by a glance of the eye.

The following amounts are taken from a parliamentary compilation of 1830, the "Summary Report on the State of the Irish Poor" (Sessional No. 667) :—

			TEA.			Revenue.
			Quantities.			
1800	...	...	2,926,166lbs.	..	...	£69,842
1827	...	...	3,887,955	...	...	442,382
			TOBACCO.			
1800	...	...	6,737,275lbs.	...	...	327,916
1827	...	...	4,041,172	...	...	603,037
			WINE.			
1800	...	...	1024,832 gals.	...	...	157,594
1827	...	...	929,629	...	...	174,036
			SUGAR.			
1800	...	...	355,662 cwts.	...	...	327,028
1827	...	...	319,736	...	...	431,568

We might introduce foreign spirits and coffee from the same compilation, but the revenue from the latter was only a few thousand pounds, and the trade in the former had nearly been extinct. But let the reader only compare under any head the quantities with the amount of revenue, and he will see how utterly false is the allegation, or insinuation, that if there has been a failure in Irish revenue, it has arisen from a mitigation in the rate of the taxes.

Mr. Martin parades a table showing the receipts of the revenue from the union to 1840, which was alluded to by Mr. Staunton in the Dublin Corporation debate. He admits it is a "very remarkable document." As such, it was used in that debate, and what does it show? That though there was a never-ceasing effort to exact taxes, no augmentation was effected for the revenue. The people

his fair taxation in proportion to his means would be about 1s. 8d. instead of 10s. If Mr. Martin chooses to dispute this mode of calculation, he must first deny the truth and justice of the parable of the "widow's mite." If the taxation be calculated according to the amount of the circulating medium in England and in Ireland, the result will be even more favourable; so that the tables are turned with Mr. Martin—for, instead of being taxed here five times as lightly in proportion to our means, we are actually taxed six times more heavily.

were not spared, but their poverty admitted only a realization of revenue to a limited point. It has already been shown by the admission of the Finance Committee of 1815, and by Mr. Poulett Thompson's speech in 1830, that the effort to raise revenue in Ireland had not only been considerably used, but pushed to an absolute extremity.*

Mr. Martin undertakes to show "the extraordinarily large remission which Ireland has experienced since 1840," but to do this he confesses he has returns only down to 1833, that is, seven years *before* '40. When records are not at hand, he always assumes that they would be much in his favour, and accordingly he alleges that if the documents to illustrate 1840 had not been so ancient as 1833, "the facts would be even still more convincing of the leniency with which Ireland has been treated." The "leniency" consisted in this, that at the union the whole range of taxation was lower in England than Ireland, and that there has been one uniform endeavour from that period to this to effect an assimilation. There was an income tax of £5,800,000 at the union, without any thought of such an

* "Your Committee cannot but remark, that for several years Ireland has advanced in permanent taxation more rapidly than Great Britain itself, notwithstanding the immense exertions of the latter country, and including the extraordinary and war taxes. The permanent revenue of Great Britain having increased from the year 1801, when the amounts of both countries were first made to correspond, in the proportion of 16½ to 10—the whole revenue of Great Britain, including war taxes, in the proportion of 21½ to 10—and the revenues of Ireland, in the proportion of 23 to 10. But in the twenty-four years referred to your Committee, the increase of Irish revenue has been in the proportion of 46½ to 10."—*Report of the Finance Committee of 1815.*

"Mr. Poulett Thompson, on the 26th of March, 1830, moved for a select committee to enquire into the expediency of making a revision of the taxes, and took occasion to refer to Ireland, as furnishing the most remarkable instance in history of the effects upon revenue, produced by excessive taxation:—

"A case (said he) is established in the instance of Ireland, which is written in characters too legible not to serve as a guide to future financiers—one which ought to bring shame upon the memory of its authors. The revenue of Ireland, in the year 1807, amounted to £4,378,000. Between that year and the conclusion of the war, taxes were successively imposed, which, according to calculations of chancellors of the exchequer, were to produce £3,400,000, or to augment the revenue to the extent of £7,700,000. What was the result? Why, that in the year 1821, when that amount, less about £400,000 for taxes afterwards repealed, ought to have been paid into the exchequer, the whole revenue of Ireland amounted only to £3,844,000, being £533,000 less than in 1807, previous to one farthing of these additional taxes having been imposed. Here is an example to prove that an increase of taxation does not tend to produce a corresponding increase of revenue, but, on the contrary, an actual diminution."

impost, or any equivalent for it, in Ireland; yet when it was revived, it was not without an imposition of burthens on this country unknown before; burthens, too, intended to be permanent, though the new income tax was proposed with the declared intention that it should only be temporary. On this latter head, the characteristic trustworthiness of Mr. Martin is observable, for he asserts that while Ireland has been exempted from the new income tax, "*she has had no new taxes imposed!*"†

As to the new taxes imposed upon Ireland since the union, we shall take, in the first instance, two authorities—the budget of Mr. Foster in 1804, and a speech delivered by the Marquis of Lansdowne in 1822, reported in the 7th volume of Hansard. Mr. Foster proposed various new taxes in 1804, anticipating their produce would be £1,253,000. Lord Lansdowne stated that the additional taxes imposed between 1807 and 1815 were estimated to produce £3,376,000. Here was an aggregate amount of £4,629,000, which was imposed between 1800 and 1815, without reckoning what might have been introduced in the interval between 1804 and 1807. As to subsequent impositions, we take the following items from the paper 194 of Sessions 1830, and the paper 368 of Sessions 1834, adding the assumed amount of the increased stamp duties of 1842, but leaving altogether out of view the whiskey tax imposed in that year, but afterwards abandoned:—

1816	Additional duties on Tobacco	...	...	£55,000
	Ditto Silk	...	...	10,976
1817	Lawns	...	...	2,118
	Silk	...	...	4,573
	Paper	...	...	1,300
1818	Cork	...	...	56
1819	Tea	...	...	15,235
	Cotton Wool	...	...	235
	Tobacco‡	...	...	144,304

† Sir Robert Peel's Budget, in March, 1842, proposed an imposition of new taxes on Ireland to the amount of £410,000 annually—£250,000 on whiskey, and £160,000 on stamps.

‡ The amount of the new tobacco duty in 1819, and of the spirit duty in 1826 is calculated from the quantities charged in these years respectively. The consumption has since greatly increased:—

Tobacco duty, 1819	...	...	...	209,000
do. 1843	...	...	...	852,000
Spirit duty, 1826	...	...	...	640,000
do. 1843	...	...	...	1,005,000

1820	Silk	...	...	...	4,602
	Malt	...	...	...	115,000
1821	Law Fund	...	...	...	43,000
	Chancery and Exchequer Fund	...	...	...	15,003
1825	Paper	...	...	...	12,000
	Glass	...	...	...	20,000
	Hides and Skins	...	...	...	16,000
1826	Spirits	...	...	...	125,551
1831	Hackney License	...	...	...	210
1832	Stage Carriage License	...	...	...	20,700
	Horse to hire License	...	...	...	850
1840	Additional duties on goods imported and exported	...	...	...	100,825
	Spirit duty (4d. per gallon \$)	...	...	...	108,090
1842	Stamps	...	...	...	160,000
	Total	...	...	...	£975,628
	Add previous Impositions	...	...	...	4,629,000
					£5,604,628
	Deduct the estimated reductions	...	...	...	2,252,000
	Balance of increased taxation	...	...	...	£3,352,628

We make no pretension to complete accuracy in this statement. All we say is, that it is the best we can extract from the treasury returns from which the items are taken, and that the total set down is far more likely to be under the reality than over it. Any balance, however, of increased taxation negatives the assertion that Ireland has no grievance to complain of on the score of taxation. The memorable words of the Finance Committee of 1815, already quoted, are, that "for several years Ireland has advanced in permanent taxation more than Great Britain herself."

With usual fairness, Mr. Martin gives a statement of all the taxes which have been repealed or modified since the war, without admitting into his pages one word from which his reader could infer that any new taxes had been imposed.

He makes a great parade of the separate taxation of Great Britain. Why should not the amount have been large, if Ireland could not contribute more than "*one-twelfth* of the taxes of the empire," (*Martin*, p. 238) and if her liabilities as to debt, at the period of the Union, were only the one-sixteenth of the British? It is a just ground of complaint that the separate taxation of Britain is now, and has always been, since the close of the war, too low.

